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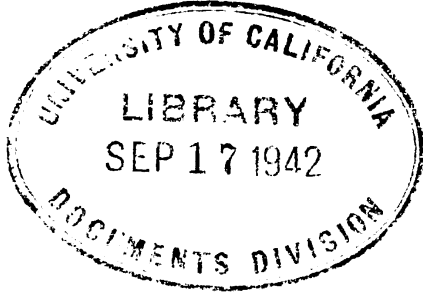
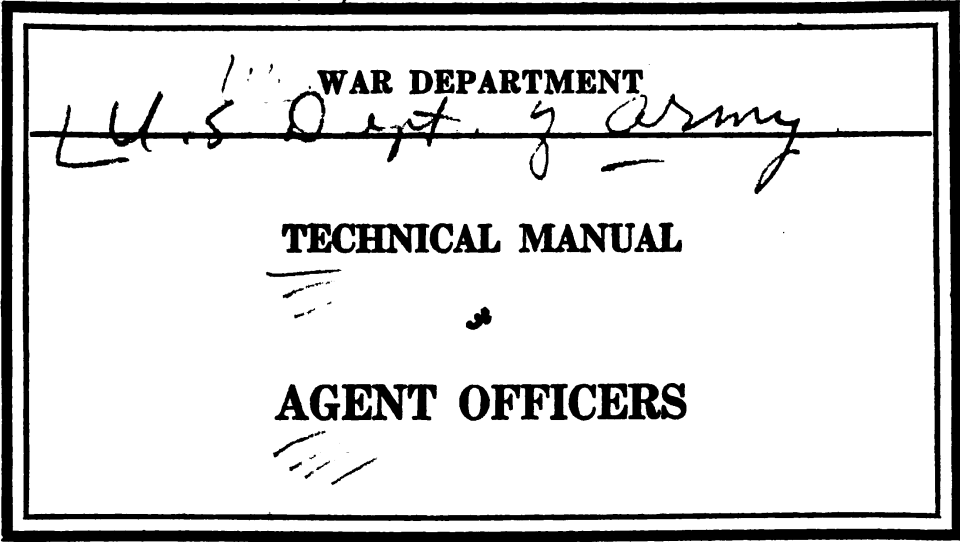
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TECHNICAL MANUAL

AGENT OFFICERS

CHANGES
No. 1

WAR DEPARTMENT,
WASHINGTON, January 27, 1942.

TM 10-325, August 30, 1940, is changed as follows:

11. Forms required.

* * * * *

b. When funds and/or paid vouchers are returned by agent officers.

* * * * *

(3) *Items representing funds in hand of agents on account current.*—The original of the last statement of balance (*a* above) rendered by the agent in each current month is filed with the original account current in support of the items thereon representing funds in hands of agent. (See pars. 10*b* and 11*a* (3); also model forms, par. 26.)

[A. G. 062.11 (12-16-41).] (C 1, January 27, 1942.)

26. Model Forms.

* * * * *

W. D., F. D. FORM No. 45 (P. 17).—Change the reference at the bottom of the form to read as follows:

*See paragraph 11*a* (3).

* * * * *

W. D., F. D. FORM No. 45-B (P. 23).—Change the note and reference at the bottom of the form to read as follows:

Note: This form to be supported by certificate as to cash—see paragraph 10*b* (2).

*See paragraph 11*b* (3).

* * * * *

[A. G. 062.11 (12-16-41).] (C 1, January 27, 1942.)

BY ORDER OF THE SECRETARY OF WAR:

G. C. MARSHALL,
Chief of Staff.

OFFICIAL:

E. S. ADAMS,
Major General,
The Adjutant General.

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U. S. GOVERNMENT PRINTING OFFICE: 1942

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TECHNICAL MANUAL }
No. 10-325 }

WAR DEPARTMENT,
WASHINGTON, August 30, 1940.

AGENT OFFICERS

Prepared under direction of
The Quartermaster General

	Paragraph
Statutory provisions.....	1
Definitions.....	2
Eligibility.....	3
Scope of payments.....	4
Agent officers of detachments.....	5
Detail.....	6
Classification and appointment.....	7
Bonds required.....	8
Not to act as witnessing officers.....	9
Accounts.....	10
Forms required.....	11
Vouchers.....	12
Cash blotter.....	13
Settlement of account.....	14
Funds retained by class B agent officer.....	15
Safe-keeping and disposition of funds.....	16
Shipment of funds by express.....	17
Method of increasing or decreasing funds in hands of agent officers.....	18
Transfer of funds.....	19
Accounting for fees for post office money orders used in transfer of funds.....	20
Subagencies forbidden.....	21
Soldiers' deposits.....	22
Agent officers of detachments not returning to same station.....	23
Funds for making change at sales commissaries.....	24
Assistant to agent officer.....	25
Model forms.....	26
References.....	27

1. **Statutory provisions.**—*a. General.*—The act of Congress approved June 3, 1916, as amended by the act of June 4, 1920, and the act of March 15, 1940, provides that: “* * * under such regulations as may be prescribed by the Secretary of War, officers of the Finance Department, accountable for public moneys, may intrust moneys to other officers or warrant officers for the purpose of having them make disbursements as their agents, and the officer or warrant officer to whom the moneys are intrusted, as well as the officer who intrusts the moneys to him, shall be held pecuniarily responsible therefor to the United States.”

b. Pecuniary responsibility.—The term “pecuniarily responsible” in its application to the agent officer includes responsibility for all erroneous payments, errors in computation of vouchers (excepting vouchers computed by the accountable disbursing officer), funds received from all sources, and authorized refunds where necessary. The agent officer and the accountable disbursing officer are legally responsible for payments made by the agent officer, and the United States may legally and at its option look to either officer for recoupment.

2. Definitions.—For the purpose of distinguishing one from the other, the officer who intrusts public moneys to another officer is known as the “accountable disbursing officer,” and the officer or warrant officer to whom the moneys are intrusted is known as the “agent officer.”

3. Eligibility.—Any commissioned officer or warrant officer of the Army on the active list is eligible to act in the capacity of agent officer. (See par. 7.)

4. Scope of payments.—*a.* The method of payment by agent officers is utilized at stations at which the character of payments do not justify a separate disbursing account; also at stations in the immediate vicinity of a disbursing office where the accountable disbursing officer has an opportunity personally to inspect the office of, and have complete supervision over the activities of, the agent officer. At no time should an agent officer be detailed if it will result in delaying payments or otherwise complicate the public business to be handled. Nor should a disbursing account be replaced by an agent account if by so doing the increased work thereby thrown on the agent officer is not more than compensated for by the decrease effected in the parent office.

b. The payments of both class A and class B agent officers are limited to cash payments only. The following classes of vouchers may be paid by those agent officers from funds furnished them for the purpose:

- (1) Pay rolls of enlisted men.
- (2) Vouchers for commutation of rations.
- (3) Vouchers for payment of funds for liquid coffee.
- (4) Pay rolls of civilian employees.
- (5) Vouchers for procurement and services when creditors require immediate settlement, as, for instance, small dealers who do not conduct a regular business.
- (6) Accounts for small sums coming under the provisions of AR 35-1040, as, for instance, payments of small sums to corporations for

an occasional service, in which case the agent officer will furnish the required certificate.

(7) Vouchers other than the above to meet emergencies.

(8) Such other vouchers, payable in cash, as are authorized by the accountable disbursing officer.

c. The following classes of vouchers are not paid by class A or class B agent officers:

(1) Pay accounts of commissioned officers, Army nurses, warrant officers, and contract surgeons; enlisted men's vouchers, War Department Form No. 327 (Cash Receipt for Funds Transferred), and final statements. However, when especially authorized by the accountable disbursing officer, an agent officer may pay such accounts locally when due but in cash only.

(2) Vouchers covering monthly accounts for rentals, lodging, and meals.

(3) Vouchers covering medical attendance, medicines, and physical examinations.

(4) Vouchers for procurement and services when payment is not demanded by creditors at the time of the sale or performance of the services.

(5) Vouchers stated in favor of a corporation when payment by check is required.

5. Agent officers of detachments.—The instructions incorporated in this manual govern, as far as practicable, the action of the agent officers of detachments, including stations of the general recruiting service and all detachments on recruiting duty, isolated Signal Corps detachments and similar small detachments, which cannot be supplied in the usual manner. (See par. 23.)

6. Detail.—When it is impracticable for the accountable disbursing officers to make payment to troops and others in person without undue delay, agent officers are detailed as provided in paragraph 7 to make such payments or such part of such payments as it may be deemed desirable to have them make.

7. Classification and appointment.—Agent officers are of the following classes, appointed by authorities as indicated in each case:

a. *Class A agent officers.*—(1) Commissioned officers, other than duly appointed disbursing officers, who are detailed by local commanding officers as agent officers for the purpose of making specified payments.

(2) Warrant officers who are detailed as agent officers by the War Department. Prior to the detailing of a warrant officer to such duty

the recommendation of the Chief of Finance with regard thereto will be obtained.

b. Class B agent officers.—(1) Commissioned officers who are detailed as agent officers at posts, camps, stations, or other commands, either by the War Department or by local commanding officers, and who are directed by the Chief of Finance to perform their duties as agent officers instead of as accountable officers. All such details of class B agent officers will be promptly reported to the Chief of Finance by the accountable disbursing officers for whom they act as agents.

(2) Warrant officers who are detailed as agent officers at posts, camps, stations, or other commands by the War Department and who necessarily perform their duties as agent officers instead of as accountable officers. Prior to the detailing of a warrant officer to such duty the recommendation of the Chief of Finance with regard thereto will be obtained.

8. Bonds required.—All officers of the Finance Department and Quartermaster Corps, including officers detailed therein from other arms or services, who are intrusted with the duty of disbursing public moneys must, before entering upon such duty, give good and sufficient bond to the United States in such sum as the Secretary of War may direct. The Secretary of War has set these sums to be \$5,000 for first and second lieutenants and warrant officers, and \$10,000 for captains and above in grade. Such officers are required to give bond whether they act as accountable disbursing officers or as class A or class B agents to the accountable disbursing officer. Warrant officers detailed as class A or class B agents officers will be required to furnish bond before entering upon such detail as provided in Army Regulations.

9. Not to act as witnessing officers.—Agent officers designated to make payments of pay rolls must not act as witnessing officers to such payments. (See par. 12 *f.*)

10. Accounts.—*a. Class A agent officers.*—Class A agent officers to whom funds are intrusted must furnish the accountable disbursing officer with W. D., F. D. Form No. 45a (Receipt for Trust Funds), and must make the necessary returns to the accountable disbursing officer within 24 hours after completion of the particular payments for which designated. Failure on the part of a class A agent officer to close and render his accounts within 24 hours after completion of specified payments must be promptly reported by the accountable disbursing officer to the commanding officer at the station where the agent officer is operating.

b. Class B agent officers.—(1) *General.*—Class B agent officers make the necessary returns to the accountable disbursing officer, accompanied by all paid vouchers, on the 25th day of each month, and at such other times as the accountable disbursing officer may direct. Failure of a class B agent officer to render a closing statement and turn over funds and vouchers to the accountable disbursing officer must be promptly reported to the commanding officer at the station where the agent officer is operating. (See pars. 14 and 15.)

(2) *Certificate of verification of account.*—All class B agent officers before submitting report on W. D., F. D. Form No. 45b (Return of Funds and Statement of Balance) to their principals on the 25th day of each month must have the accounts verified. This verification of accounts is made after W. D., F. D. Form No. 45b is made up for the settlement of accounts on the 25th day of the month and shows that the balance chargeable to the agent officer on the form is correct. The following form of certificate is executed by the officers designated by the station commander to verify the agent officer accounts:

Fort Blank, Maryland,

February 25, 1939.

We certify that we have personally counted the cash and verified the balance actually in the custody of *R. U. Right, Capt., 39th Inf.*, pertaining to his accountability as agent disbursing officer for *E. Z. Smith, Major, F. D.*, and that this amount is distributed as follows:

Cash received as soldiers' deposits.....	\$.....
Cash received from sales and collections.....	\$.....
Other cash on hand.....	\$ 255. 75
Pay receipts and receipted pay rolls held as cash.....	\$ None
Amount of paid vouchers.....	\$.....
Amount of disbursing officer's checks.....	\$ 200. 00
Other checks (itemized below)	

Drawer	Amount
.....	\$ None
.....	\$ None
.....	\$ None
Total amount of other checks.....	\$ Nothing
Total accountability.....	\$ 455. 75

(Sgd.) Bert E. Burns,
BERT E. BURNS,
Captain, 39th Inf.

(Sgd.) William E. Grange,
WILLIAM E. GRANGE,
1st Lieut., Q. M. Corps.

c. Accountable disbursing officers.—Each accountable disbursing officer must keep an accurate account of the funds intrusted by him to each class B agent officer operating under him, so as to show at all

times the balance of such funds in the agent officer's possession. The balance of funds in the agent officer's possession is considered as cash, and no credit is allowed for vouchers paid until they have been accepted by the accountable disbursing officer. Cash blotter entries of funds turned over to or received from an agent officer are made by the accountable disbursing officer as of date turned over or received.

11. Forms required.—a. When funds intrusted to agent officers.—

(1) *Furnished by accountable officer.*—When intrusting funds to an agent officer for disbursement, the accountable officer accomplishes and furnishes the agent officer with W. D., F. D. Form No. 45 (Funds Intrusted to Agent).

(2) *Receipt of funds by agent officer.*—When being intrusted with funds by an accountable disbursing officer, the agent officer accomplishes and furnishes the accountable disbursing officer with W. D., F. D. Form No. 45a.

(3) *Items representing funds in transit on account current.*—A signed copy of W. D., F. D. Form No. 45 is submitted by the accountable disbursing officer with his account current to substantiate the items representing funds in transit after the 25th day of each month in all cases not covered by W. D., F. D. Form No. 45b. (See pars. 10b and 11b (3); also model forms, par. 26.)

b. When funds and/or paid vouchers are returned by agent officers.—(1) *Furnished by agent officer.*—When return of funds and/or paid vouchers are transmitted to the accountable disbursing officer by the agent officer, he accomplishes and furnishes the accountable disbursing officer with W. D., F. D. Form No. 45b. Each agent must render this form as a statement of balance on the 25th day of the month or whenever directed by the proper disbursing officer.

(2) *Receipt of funds and/or paid vouchers by the accountable disbursing officer.*—When return of funds and/or paid vouchers are received from the agent officer, the accountable disbursing officer accomplishes and furnishes the agent officer with W. D., F. D. Form No. 45c (Acknowledgment of Return of Funds and Statement of Balance).

(3) *Items representing funds in hand of agents on account current.*—The original of the last statement of balance (a above) rendered by the agent in each current month is filed with the original account current in support of the items thereon representing funds in hands of agent. (See pars. 10b and 11a (3); also model forms, par. 27.)

12. Vouchers.—*a. General.*—Vouchers must be prepared with care and personally scrutinized by the agent officer prior to their submission to the accountable disbursing officer for credit or settlement. The name of the agent officer and date of payment are not entered on the brief of the voucher. All vouchers must be properly completed before payment, and any certificate ordinarily required to be made by an accountable disbursing officer must be made by the agent officer.

b. Payment in cash.—All proper accounts that are payable in cash are so paid by an agent officer unless otherwise directed by the accountable disbursing officer.

c. Notation.—Each voucher computed by an agent officer must bear notation to that effect, briefly as follows: "Computations made by _____, agent officer."

(Name and grade)

d. Receipt of payee.—The receipt of payees on vouchers must show that payment was received from such agent officer as agent for the accountable disbursing officer; also actual date of payment, substantially as follows:

Received _____ 19_____, of _____
 _____, agent for _____
 _____, _____ and _____/100
 Dollars in cash.

NOTE.—Inasmuch as a class A agent is detailed to make payment of specific vouchers already computed by the accountable disbursing officer, which vouchers in turn are listed on W. D., F. D. Form No. 45, the requirements of *b* and *c* above may be omitted, but not to the exclusion of securing the usual cash receipt required on vouchers actually paid by the accountable disbursing officer.

e. Examination by accountable disbursing officer.—(1) *Procedure covering incorrect vouchers.*—Vouchers found to be incorrectly stated, improperly receipted, not properly supported, or erroneously paid must not be credited, but should be returned at once to the agent officer accompanied by W. D., F. D. Form No. 45c with notation of errors and procedure to be followed in making the necessary corrections.

(2) *Procedure covering vouchers propriety of which is questioned.*—Where the accountable disbursing officer is doubtful as to the propriety of any payments made by an agent officer, the accountable disbursing officer returns the voucher to the agent officer with statement of the doubt and reason therefor.

(3) *Entry on accounting forms of vouchers withheld from credit.*—Entries of amounts disbursed by the agent officer, as represented by incorrect vouchers for which credit is not given and by vouchers as to which the accountable disbursing officer has expressed doubt, are made by the accountable disbursing officer on W. D., F. D. Forms Nos. 45b and 45c.

(4) *Credit for doubtful vouchers subject to final audit.*—At the specific request of the agent officer, doubtful vouchers (see (2) above) may be taken into the accountable officer's account, and credit therefor given subject to audit action of the General Accounting Office.

f. Certification of and payments thereon.—(1) *Who is authorized to certify vouchers.*—A certifying officer is one duly authorized to attest to the correctness and justness of the account for services rendered or supplies furnished as set forth on a pay roll or a voucher to be submitted for payment.

(2) *Who is authorized to witness payments in cash.*—Cash payments to enlisted men must be witnessed by an officer who is qualified to identify the payees. Cash payments to civilian employees must be witnessed by an officer who is qualified to identify the payees, or by such other qualified persons as may have been previously designated in writing by post commanders or officials of similar authority. The person witnessing the payments certifies, over his signature, on the retained copies of vouchers or civilian pay rolls to the effect that identification of payees paid on the voucher or pay roll was made by him.

(3) *Authentication of signatures of certifying and witnessing officers.*—The commanding officer of a post, camp, or station furnishes the names of the officers under his jurisdiction authorized by competent authority to certify pay rolls and other vouchers to the disbursing officers required to make payments of the accounts so certified, and must require such certifying officers to furnish the disbursing officers concerned with signature cards (W. D. Form No. 35) authenticated by himself or another officer designated by him. Officers in transit may be identified by an officer known to the disbursing officer.

13. Cash blotter.—Each agent officer maintains a cash blotter record showing in separate columns entries of all funds received for disbursement from the accountable disbursing officer; entries of all funds received from other sources; entries of all funds disbursed as shown by paid vouchers; entries of all funds turned over to the accountable disbursing officer; and entries of all amounts represented

by incorrect vouchers, if any, returned with W. D., F. D. Form No. 45c, for which credit is not given by the accountable disbursing officer. Funds disbursed by an agent officer as shown by incorrect vouchers returned by the accountable disbursing officer are considered as cash in hands of agent officer and accounted for as such. (See model cash blotter, par. 26.)

14. Settlement of account.—Upon ceasing to function as such, an agent officer immediately settles his account and renders to the accountable disbursing officer within a period of 3 days a final return and closing statement on W. D., F. D. Form No. 45b, transmitting therewith all vouchers together with the balance of funds on hand. Failure to render this closing statement and to turn over funds and vouchers must be promptly reported by the accountable disbursing officer to the commanding officer of the station where the agent is operating.

15. Funds retained by class B agent officer.—All funds not subject to disbursement, together with proper forms pertaining thereto, in possession of a class B agent officer must be turned over to the accountable disbursing officer on the 25th of each month and at such other times as the accountable disbursing officer may direct. For the purpose of making payments on current vouchers (pay rolls excepted), the agent officer is permitted to have on hand cash in an amount not exceeding 50 percent of his estimated monthly requirements for such purposes. When required for the purpose of making payments on pay rolls (including separate monthly pay vouchers), the agent officer is furnished additional funds in an amount approximately that to be paid.

16. Safe-keeping and disposition of funds.—*a. General.*—Under no circumstances should public funds be deposited in a commercial bank to the credit of an agent officer. All funds coming into the possession of an agent officer must be properly protected, using an office safe whenever practicable. Checks in their favor received by agent officers must be converted into cash only as required. When there is no authorized Government depositary conveniently located, or other available source, where an agent officer may obtain cash for checks furnished to him, he should advise the accountable disbursing officer who will report the fact to the Chief of Finance through the corps area finance officer asking for instructions.

b. Authority to keep cash on hand.—Whenever it is necessary to have special authority of the Secretary of War for agent officers to keep cash on hand, the accountable disbursing officer makes appli-

cation for such authority to the Chief of Finance through the corps area finance officer.

c. Funds received from sales, etc.—(1) Turned over to accountable disbursing officer.—Funds received from sales or other sources should be turned over to the accountable disbursing officer as may be directed by him. If an agent officer is located at a distance from the disbursing office, such funds, unless authorized by the accountable disbursing officer for current disbursement, must be deposited by the agent officer to the credit of the accountable disbursing officer with the Treasurer of the United States in a Federal Reserve Bank or branch of his district. In case a Federal Reserve Bank or a branch is not available, the funds must be deposited in the local Government depository to the credit of the accountable disbursing officer. Such deposits are accompanied by the prescribed Treasury Department Form No. 6599, the triplicate of which, properly receipted by the depository, is furnished the accountable disbursing officer. The agent furnishes the accountable disbursing officer the necessary information specifying the nature of the funds deposited. (See model form, par. 26.)

(2) Retained for current disbursement.—Where such funds are authorized by the accountable disbursing officer to be retained by the agent officer for current disbursement, W. D., F. D. Form No. 45b covering the amount thereof must be rendered, together with complete statement as to what the funds represent, sources from which derived, and proper forms pertaining thereto.

d. Receipt for collections and disposition thereof.—Whenever an agent officer makes collections he disposes of the funds received as provided in *c* above. If a receipt is required by regulations he signs such receipt as agent for the accountable disbursing officer, and in case of a collection of a stoppage against an officer due to an overpayment the receipt will clearly show the name, grade, etc., of the accountable disbursing officer who made the overpayment, his voucher number, and month and year to which the voucher pertains. The original of such receipt is immediately forwarded to the accountable disbursing officer for transmission to the Chief of Finance.

17. Shipment of funds by express.—Where no facilities have been provided for depositing funds received, and the agent officer is so located that funds cannot be turned over to the accountable disbursing officer in person, the Chief of Finance should be requested to issue the necessary authority for shipment of funds by express, registered mail, or post office money order. (See par. 19*b*.)

18. Method of increasing or decreasing funds in hands of agent officers.—*a.* (1) The balance of funds in hands of agent officers may be increased—

(*a*) By the turning over of funds by the accountable disbursing officer to the agent officer.

(*b*) By the authorizing of the agent officer by the accountable disbursing officer to retain for disbursement actual cash collected by the agent officer. (See par. 16*c*(2).)

(2) Funds represented by incorrect vouchers under the provisions of paragraph 12*e* and for which credit has been withheld by the accountable disbursing officer have the effect of increasing the balance as claimed on W. D., F. D. Form No. 45*b*.

b. The balance may be decreased—

(1) By the turning over of funds (other than those described in par. 16*c*) by the agent officer to the accountable disbursing officer.

(2) By the turning over of paid vouchers by the agent officer to the accountable disbursing officer and their acceptance by the accountable disbursing officer.

19. Transfer of funds.—*a. Accountable disbursing officers to agent officers.*—(1) *General.*—Funds are turned over to agent officers by the following methods, W. D., F. D. Form No. 45 being used in each case:

(*a*) In person.

(*b*) Shipment by express when authorized by the Chief of Finance.

(*c*) Shipment by registered (uninsured) mail when authorized by the Chief of Finance.

(*d*) By accountable disbursing officer drawing an official check payable to the agent officer by name followed by the words "Agent officer at _____" (delivered to agent officer in person or by registered mail), with object: "To make payments at a distance from a depository." The indorsement on the check by the agent officer is followed by the words "Agent officer at _____."

(*e*) In case of emergency, funds may be transferred from one agent to another. (See par. 19*c*.)

(2) *Checks for small amounts.*—The method of supplying the agent officer with several checks each for a smaller amount instead of only one for a larger amount is followed in order to obviate the necessity of carrying large amounts of cash on hand.

b. Agent officers to accountable disbursing officers.—Funds are turned over by agent officers to accountable disbursing officers by the following methods:

(1) In person.

- (2) Shipment by express when authorized by the Chief of Finance.
- (3) Shipment by registered (uninsured) mail when authorized by the Chief of Finance.
- (4) By post office money order when authorized by the Chief of Finance. (See par. 20.)
- (5) By depositing to the official credit of the accountable disbursing officer. (See par. 16c.)

c. Between agent officers.—In cases of emergency, when an accountable disbursing officer, in order to expedite the furnishing of funds to an agent officer (hereinafter referred to as agent officer No. 2), desires to utilize the services of an established agent officer (agent officer No. 1), the following procedure must be observed:

(1) Agent officer No. 1 will be directed to deliver the cash to agent officer No. 2, taking receipt therefor on W. D., F. D. Form No. 45a, such receipt to be executed to the accountable disbursing officer. Agent officer No. 1 must forward the original W. D., F. D. Form No. 45a to the accountable disbursing officer, accompanied by W. D., F. D. Form No. 45b, prepared by agent officer No. 1, on which the amount of the receipt on W. D., F. D. Form No. 45a must be included (on line (5)) as cash returned to the accountable disbursing officer. The accountable disbursing officer will accept the receipt in the same manner as if it were cash and issue to agent officer No. 1 a receipt on W. D., F. D. Form No. 45c and open up an account with agent officer No. 2.

(2) If agent officer No. 2 is ordered to a station where he will act for a different accountable disbursing officer, the same procedure is followed, with the exception that the receipt of agent officer No. 2 on W. D., F. D. Form No. 45a must be accomplished in favor of the new accountable disbursing officer if his name is known, otherwise that space is left blank to be filled in later by the accountable disbursing officer. Upon receipt of W. D., F. D. Forms Nos. 45a and 45b, the first accountable disbursing officer prepares War Department Form No. 326 (Invoice of Funds Transferred) and transmits it to the new accountable disbursing officer, accompanied by receipt from agent officer No. 2. The new accountable disbursing officer signs the receipt on War Department Form No. 327 and returns it to the old accountable disbursing officer. Agent officer No. 2 will then be responsible to the new disbursing officer for the funds intrusted to him.

20. Accounting for fees for post office money orders used in transfer of funds.—Where a general depository of public funds is not available and the method prescribed in paragraph 19b (4) is

authorized, Standard Form No. 1034 (Public Voucher for Purchases and Services other than Personal) must be prepared in duplicate to cover the money order fee, giving complete information in substantially the following form across the face of the voucher:

Fee for post office money order dated _____ for transmission of funds in the total amount of \$_____ from _____, class _____ agent officer at _____, to _____, accountable disbursing officer at _____,

and presented to the postmaster for signature. The fee is paid in cash at the time of the execution of the voucher by the postmaster and deducted from the amount of money which would otherwise be returned to the accountable disbursing officer. Money order and properly executed voucher are then forwarded to the accountable disbursing officer for credit to the agent officer's account in the amount of the money order plus the fee represented by the voucher, which will be paid from funds allotted or suballotted by the Chief of Finance.

21. Subagencies forbidden.—Agent officers must not in any case intrust funds to a third person to make payments for them. Such action is equivalent to creating a subagency (agent to agent) and is unauthorized.

22. Soldiers' deposits.—*a. Verified and receipted for by class B agent officers.*—Soldiers' deposits are received by class B agent officers who are guided by the following procedure:

(1) Entries in deposit book must be verified with corresponding amounts received from each soldier.

(2) Receipt in deposit book must be accomplished by the class B agent officer in a manner similar to that shown below:

E. Z. Smith, Major, Finance Department,
By R. U. Right, Capt., 39th Inf., Agent.

b. Abstract.—An abstract of deposits is prepared in duplicate by the class B agent officer, in the name of the accountable disbursing officer, and the certificate at the bottom of the form is accomplished by the signature of the class B agent officer in the same manner as are receipts in the deposit book. The abstract of deposits is submitted to the accountable disbursing officer together with the paid vouchers.

c. Troops paid by class A agent officers.—When enlisted men at stations detached from that of the accountable disbursing officer are paid by a class A agent officer, deposits are made by either of the following methods:

(1) The organization or detachment commander may be required to send the deposit books with the pay rolls to the accountable dis-

bursing officer, who will sign the deposit books and turn them over to the class A agent officer together with the rolls for payment and sufficient funds to pay the amount of the rolls less the amount of the deposits. The class A agent officer will pay each enlisted man making a deposit the amount due less the amount of the deposit and at the same time will give him his deposit book signed by the accountable disbursing officer.

(2) The organization or detachment commander may be required to prepare, sign, and present to the class A agent officer at the time of payment a list, in duplicate, of the deposits to be made. The class A agent officer will receive the deposits with the deposit books, sign both lists, return one list to the organization or detachment commander, and forward the other with the deposit books and the funds deposited to the accountable disbursing officer. The latter will make proper record of the deposits, sign and return the deposit books to the class A agent officer, who will turn them over to the organization or detachment commander and receive back the signed list.

23. Agent officers of detachments not returning to same station.—*a. General.*—When an agent officer does not return to the station at which the funds were intrusted to him, as in the case of an officer in charge of a body of troops being transferred, the funds thus intrusted are transferred by the accountable disbursing officer to the accountable disbursing officer for the station at destination, or port of embarkation if the agent officer is en route overseas. W. D., F. D. Form No. 45a accomplished in favor of the accountable disbursing officer at destination or port of embarkation must be attached to War Department Form No. 326, and furnished by the agent officer to the accountable disbursing officer who originally intrusted the funds. Upon receipt of the invoice of funds transferred, the accountable disbursing officer at destination or port of embarkation accomplishes War Department Form No. 327 and forwards it to the accountable disbursing officer invoicing the funds. The agent officer is instructed to settle his accounts (par. 14) with the accountable disbursing officer at destination.

b. Funds for payment of liquid coffee.—An officer intrusted with funds for the payment of liquid coffee money for enlisted men of a detachment or command, or for applicants for enlistment, performs his duties as a class A agent officer and closes his accounts with the accountable disbursing officer at destination as prescribed in *a* above.

24. Funds for making change at sales commissaries.—When the efficient and economical operation of a sales commissary requires that cash be provided for making change, the officer in charge of the

sales commissary makes application through military channels to the corps area commander, who may authorize the post disbursing officer to advance to the officer in charge of the sales commissary an amount not in excess of \$100 for this purpose. A written receipt must be given to the disbursing officer for the amount so advanced. The disbursing officer recalls this amount whenever it is necessary to have the cash in his possession verified, as required by Army Regulations or otherwise, and returns it to the officer in charge of the sales commissary upon completion of this verification.

25. Assistant to agent officer.—An enlisted man or civilian clerk may be appointed to act as assistant to the agent officer, or as assistant who may perform the duties usually performed by cashiers. Such appointments may only be made with the approval of the Chief of Finance acting for and by the authority of the Secretary of War. The first-mentioned class of assistants may assist the agent officer in procuring and counting of cash for the pay rolls and of paying employees but is not authorized to perform the duties of cashier. The second class of assistants may, in addition, perform duties as cashier subject to the requirements and limitations set forth below:

a. Except in cases of authorized temporary absence of the agent officer, funds in nominal amounts, not to exceed the estimated requirements for 1 day, may be entrusted to the assistant for the purpose of making disbursements on proper vouchers. Such payments will be made direct to the person named in the voucher and only when the payee is personally known to the assistant or is identified by a commissioned officer of the payee's organization or detachment, or by such other person as may have been previously named, in writing, by the organization or detachment commander for the purpose of identifying persons to be paid. Payments upon an identification of a third person, as herein provided, may be made by the assistant only when the person making the identification shall place his signature on the memorandum voucher. In all other cases, the sufficiency of the identification will be passed upon personally by the agent officer prior to payment. On occasions of authorized temporary absence of more than 1 day, an amount not to exceed the estimated requirements for the period of absence, and in no case to exceed the penalty of the assistant's bond, may be intrusted to the assistant.

b. Receipts will be taken for all amounts intrusted and will be given to the assistant for all amounts returned, or in the total of valid vouchers accepted. The total of cash and vouchers paid by him and for which he has not accounted will not at any time be allowed to exceed the penalty of his bond. Daily settlements will be required

when the agent officer is on duty; when the agent officer is on temporary absence for more than 1 day settlement will be required immediately upon his return. All such settlements will include the counting of cash in the possession of his assistant by the agent officer, and a detailed record of the settlements will be maintained. Both the original and duplicate vouchers paid by the assistant will be so marked as to be readily identified. He will not be authorized to sign official receipts for funds turned in to the disbursing office.

c. The appointment of an assistant runs concurrently with the detail of the agent officer making the appointment. The relief (unless temporary) of the agent officer will automatically terminate the appointment of the assistant. Upon return of the agent officer from temporary relief a new appointment will not be required, but the assistant may not act as such for another agent officer during the temporary relief without first having been formally appointed in the manner prescribed in Army Regulations.

26. Model forms.

Form 6599—ORIGINAL DEPOSITARY WILL DATE AND SIGN THIS AND SEND IT TO THE TREASURER U.S., WITH DAILY TRANSCRIPT OF SAME DATE		CERTIFICATE OF DEPOSIT FOR CHECKING ACCOUNT	
		Fort Blank, Md., February 5, 1939 (Address of depositor and date sent)	Deposit No. 28
		R. U. Right, Captain, 39th Infantry (Name of depositor)	Agent Officer (Title)
		has deposited with Federal Reserve Branch Bank, Baltimore, Md. (Name of depository bank, or U.S. Treasurer's Office) (Place)	
		Three hundred twelve and - - - - - No/100 Dollars	
		For Credit, subject to check, in the regular disbursing account of	
		E. Z. Smith, Major, F.D. (Name of officer to be credited)	Symbol No. 200580 \$312.00
		Fort Finance, Md. (Address)	I certify that the above amount has been received and credited in the account of the Treasurer of the U. S. (Date credited) Cashier.

WAR DEPARTMENT
FINANCE DEPARTMENT—Form No. 45
(Comptroller of the Treasury Nov. 4, 1920)

WAR DEPARTMENT
FUNDS INTRUSTED TO AGENT
(Act June 4, 1920)

Filed with Account Current
Month of Jan., 1939

Station Port Finance, Md. Date January 30, 1939

(1) I certify that I have this day intrusted to R. U. Right, Capt. 39th Inf., U. S. A., as my Agent at Port Blank, Md.

(2) the following funds: Check No. See (5) on the Treasurer of the United States \$.....

(3) Cash \$.....

(4) vouchers covering the following:

(5) Checks Nos. 876-7-8-9 \$.....

Amount represented by cash	Amount represented by check
\$.....	\$ <u>800.00</u>
.....
.....
.....

(6) Total amount of this trust \$ 800.00

(7) Balance per statement dated January 25, 1939, \$ 135.20

(8) Funds per trust receipt dated, 19...;, 19...;, 19... \$.....

(9) Total amount of funds intrusted to Agent to be accounted for (Sgd) E. Z. Smith \$ 835.20

NOTE.—This form to be accomplished in duplicate by Disbursing Officer and forwarded with funds and vouchers to Agent.

See Instructions on reverse hereof.

E. Z. Smith, Major, F.D., U. S. A.,
Accountable disbursing officer
(Official designation) 2-5013

*See paragraph 13 c

WAR DEPARTMENT
FINANCE DEPARTMENT—Form No. 45-A
(Comptroller of the Treasury Nov. 4, 1920)

WAR DEPARTMENT
RECEIPT FOR TRUST FUNDS
(Act June 4, 1920)

Station Port Blank, Md. Date January 31, 1939

(10) Received this day from E. Z. Smith, Major, F.D., U. S. A., Disbursing Officer,

(11) Checks Nos. 876-7-8-9 on the Treasurer of the United States for \$ 800.00

(12) Cash to the amount of \$.....

(13) vouchers: \$.....

(14) Total amount of this trust \$ 800.00

(15) to be disbursed by me as Agent for the above-named Disbursing Officer, for which total amount I hereby assume

(16) pecuniary responsibility.

(Sgd) R. U. Right

NOTE.—This receipt to be accomplished in duplicate by Agent, detached, and promptly returned to Disbursing Officer.

See Instructions on reverse hereof.

R. U. Right, Capt. 39th Inf., U. S. A.,
(Signature of agent)
Agent Officer
(Official designation) 2-5013

INSTRUCTIONS

- Line 1. Name and location of agent to whom funds are intrusted.
 Line 2. Number of check and amount.
 Line 3. Amount in cash.
 Line 4. Number of accompanying vouchers.
 Line 5. Distribution by appropriation titles.
 Line 6. Amount of this trust.
 Line 7. Balance of funds on last statement to disbursing officer.
 Line 8. Funds intrusted to agent since last statement, but not including the amount of this conveyance.
 Line 9. Total amount of funds in possession of agent-officer which have not been accounted for by return of accepted vouchers, checks, or cash.

NOTE.—This form will be used by all disbursing officers for each transaction involving funds intrusted to an agent. A signed copy of this form will be submitted with the Account Current to substantiate the items thereon representing "Funds in Transit", after the 25th day of each month in all cases not covered by a "Return of Funds and Statement of Balance", Form 9-B.

U. S. GOVERNMENT PRINTING OFFICE 2-5012

INSTRUCTIONS

- Line 10. Name of disbursing officer.
 Line 11. Number of check and amount (corresponds to line 2).
 Line 12. Amount in cash (corresponds to line 3).
 Line 13. Number of accompanying vouchers (corresponds to line 4).
 Line 14. Amount of this trust (corresponds to line 6).
 Lines 15-16. Acknowledgment of responsibility.
 NOTE.—This form will be used by all agents for each transaction involving receipt of funds intrusted.

U. S. GOVERNMENT PRINTING OFFICE 2-5012

AGENT OFFICERS

WAR DEPARTMENT
OFFICE CHIEF OF FINANCE—Form No. 8-B (OM 9-B)
(Comptroller of Treasury, Nov. 4, 1930)

WAR DEPARTMENT
RETURN OF FUNDS AND STATEMENT OF BALANCE
(Act June 4, 1930)

Filed with Account Current
Month of _____, 19__

Station Fort Blank, Md. Date February 5, 1939

(1) Forwarded this date to E. Z. Smith, Major, F.D., U. S. A., Disbursing Officer.

(2) at Fort Finance, Md. funds as follows:

	COLUMN A	COLUMN B (Total lines 3 and 4)	COLUMN C Amount accepted by Disbursing Officer as correct
(3) Balance on hand last statement dated <u>Jan. 25</u> , 19 <u>39</u>	185 20		
(4) Amount received in trust since last statement. (including receipts)	1,234 70	1,567 90	
(5) Forwarded herewith in cash <u>0/d 28</u>	312 00		312 00
(6) Forwarded herewith check No. _____ in amount _____			
(7) <u>1</u> paid vouchers amounting to _____	632 85	944 85	632 85
Total amount returned _____		944 85	944 85
(8) Balance chargeable to Agent Officer _____		423 05	423 05

NOTE.—Column "C" for exclusive use of Disbursing Officer. (Sgd) R. U. Right
R. U. Right, Capt., 39th Inf.
(Signature of agent)
Agent Officer
(Official designation)

NOTE.—The above form to be accomplished in duplicate by Agent and forwarded to Disbursing Officer.

See instructions on reverse hereof.

The above amount will be shown on line 15, Column "B", Form No. 9-C

WAR DEPARTMENT
OFFICE CHIEF OF FINANCE—Form No. 8-C (OM 9-C)
(Comptroller of Treasury, Nov. 4, 1930)

WAR DEPARTMENT
ACKNOWLEDGMENT OF RETURN OF FUNDS AND STATEMENT OF BALANCE
(Act June 4, 1930)

Station Fort Finance, Md. Date February 7, 1939

(9) Received this day from R. U. Right, Captain, 39th Infantry, U. S. A., Agent.

(10) per statement dated Feb. 5, 1939

	COLUMN A	COLUMN B
(11) Cash amounting to _____	312 00	
(12) Check No. _____ amounting to _____		Total lines 11, 12, and 13
(13) <u>1</u> correct paid vouchers amounting to _____	632 85	944 85
(14) _____ incorrect vouchers returned, amounting to _____		Total lines 14 and 15
(15) Cash balance in hands of Agent _____	423 05	423 05
TOTAL		1,567 90

(16) Statement of Balance trust funds for which Agent is accountable per Form No. 8-B, dated _____, 19__
\$ _____, to be carried to account current for _____
(Sgd) E. Z. Smith
E. Z. Smith, Major, F.D. U. S. A.
(Signature of disbursing officer)
Accountable disbursing officer
(Official designation)

NOTE.—This form to be accomplished in duplicate by Disbursing Officer and forwarded to Agent.

See instructions on reverse hereof.

INSTRUCTIONS

- Line 1. Name of disbursing officer.
 Line 2. Name of station of disbursing officer.
 Line 3. Balance of funds on hand at time of last statement.
 Line 4. Funds received by agent since statement mentioned in line 3.
 Line 5. Amount of cash returned with this statement.
 Line 6. Check number and amount thereof returned with this statement.
 Line 7. Number of paid vouchers and total amount of same returned with this statement.
 Line 8. Amount of funds still remaining in possession of agent.

Column "C" will be completed by the disbursing officer in accordance with his verification of actual cash, checks, and correctly stated vouchers received. Credit will not be given for incorrectly stated vouchers. Such vouchers will be returned as indicated in line 14 on Form 45-C, with notation of errors.

NOTE.—This form will be used by all agents in each transaction involving the return of cash, checks, or paid vouchers to disbursing officers. Each transaction will be supported by a true and correct statement entered in proper columns on the face hereof, of the status of funds intrusted.

Each agent concerned will accomplish and render this form as a "Statement of Balance" on the 25th day of each month, or whenever called upon to do so by the proper disbursing officer.

The original of the last statement rendered by the agent in each current month will be filed with the original account current in support of entries thereon.

2-5814

INSTRUCTIONS

- Line 9. Name of agent.
 Line 10. Date of his statement, Form No. 45-B.
 Line 11. Amount returned in cash (corresponds with line 5).
 Line 12. Amount returned by check (corresponds with line 6).
 Line 13. Amount of correctly prepared vouchers which the disbursing officer can enter in his account. In column "B" will be entered the total amount of credit, lines 11, 12, and 13, as shown in column "A."
 Line 14. Amount of incorrect vouchers for which the disbursing officer will not give credit to the agent and are returned for correction (see line 7, column "C").
 Line 15. Amount of cash balance in hands of agent corresponding to line 8, column "B", where all vouchers returned are accepted, and corresponding to column "C", if any vouchers are returned and no credit given. (The totals of lines 14 and 15 "A" will be entered in line 15 "B.")
 Line 16. The amount shown in column "B", line 15.

NOTE.—This form will be used by all disbursing officers for each transaction involving the return of cash, check, or paid vouchers and statement of balance.

U. S. GOVERNMENT PRINTING OFFICE 2-5814

AGENT OFFICERS

26

WAR DEPARTMENT
OFFICE CHIEF OF FINANCE—Form No. 45-B (Old 9-B)
(Comptroller of Treasury, Nov. 4, 1920)

WAR DEPARTMENT
RETURN OF FUNDS AND STATEMENT OF BALANCE
(Act June 4, 1920)

Filed with Account Current
Month of Feb., 1939*

Station Fort Blank, Md. Date February 25, 1939

(1) Forwarded this date to E. Z. Smith, Major, F.D., U. S. A. Disbursing Officer.

(2) at Ft. Finance, Md. funds as follows:

	COLUMN A	COLUMN B (Total lines 3 and 4)	COLUMN C Amount accepted by Disbursing Officer as correct
(3) Balance on hand last statement dated <u>Feb. 15 1939</u>	<u>503 05</u>		
(4) Amount received in trust since last statement <u>returned voucher & receipts</u>	<u>213 45</u>	<u>716 50</u>	
(5) Forwarded herewith in cash			
(6) Forwarded herewith check No. _____ in amount _____		(Total lines 5, 6, and 7)	
(7) <u>3</u> paid vouchers amounting to _____	<u>260 75</u>	<u>260 75</u>	<u>260 75</u>
Total amount returned		<u>260 75</u>	<u>260 75</u>
(8) Balance chargeable to Agent Officer		<u>455 75</u>	<u>455 75</u>

Note.—Column "C" for exclusive use of Disbursing Officer (Sgd) R. U. Right

Note.—The above form to be accomplished
in duplicate by Agent and forwarded to Dis-
bursing Officer.

R. U. Right, Capt., 39th Inf.

(Signature of agent)

Agent Officer

(Official designation)

The above amount will be
shown on line 15, Column
"B", Form No. 9-C

*** 3-5014

See Instructions on reverse hereof.

Note: This form to be supported by certificate as to cash - see paragraph 11-b

*See paragraph 14 c.

WAR DEPARTMENT
OFFICE CHIEF OF FINANCE—Form No. 45-C (Old 9-C)
(Comptroller of Treasury, Nov. 4, 1920)

WAR DEPARTMENT
ACKNOWLEDGMENT OF RETURN OF FUNDS AND STATEMENT OF BALANCE
(Act June 4, 1920)

Station Fort Finance, Md. Date February 27, 1939

(9) Received this day from R. U. Right, Captain, 39th Infantry, U. S. A., Agent.

(10) per statement dated Feb. 25, 1939

	COLUMN A	COLUMN B
(11) Cash amounting to		Total lines 11, 12, and 13
(12) Check No. _____ amounting to		
(13) <u>3</u> correct paid vouchers amounting to	<u>260 75</u>	<u>260 75</u>
(14) incorrect vouchers returned, amounting to		Total lines 14 and 15
(15) Cash balance in hands of Agent	<u>455 75</u>	<u>455 75</u>
TOTAL		<u>716 50</u>

(16) Statement of Balance trust funds for which Agent is accountable per Form No. 9-B, dated Feb. 25, 1939
\$ 455.75, to be carried to account current for February, 1939

Note.—This form to be accomplished in
duplicate by Disbursing Officer and forwarded
to Agent.

See Instructions on reverse hereof.

(Sgd) E. Z. Smith

E. Z. Smith, Major, F.D.

(Signature of disbursing officer)

Accountable disbursing officer

(Official designation)

3-5014

27. References.

- AR 35-120, Disbursing Officers and Public Funds, General.
 35-220, Bonds of Accountable Officers.
 35-320, Agent Officers.
 35-780, Proceeds of Sales and Collections Which Must be Deposited to the Credit of the Treasurer of the United States.
 35-1040, Vouchers Pertaining to Money Accounts.
 35-1100, Accounts Current.
 35-2600, Soldiers' Deposits.
 210-10, Administration.
 Finance Circular B-7, Technical Duties of Finance and Disbursing Officers.

[A. G. 062.11 (6-21-40).]

BY ORDER OF THE SECRETARY OF WAR:

G. C. MARSHALL,
Chief of Staff.

OFFICIAL:

E. S. ADAMS,
Major General,
The Adjutant General.



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